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Ms. Marlene Dortch
Secretary
Federal Communications Commission
445 12th Street, S.W.
Washington, D.C. 20554

Re: *Petition of BellSouth for Forbearance under 47 U.S.C. § 160(c) from Enforcement of Certain of the Commission's Cost Assignment Rules, WC Docket 05-342;*

Petition of BellSouth for Forbearance under 47 U.S.C. § 160(c) from Enforcement of Certain of the Commission's Cost Assignment Rules, WC Docket 07-____

Dear Ms. Dortch:

On December 6, 2005, BellSouth Telecommunications Inc. (BellSouth) filed the above-referenced petition seeking forbearance from the Commission's cost assignment rules for its operations in the 9-state BellSouth territory.¹ The deadline for Commission action on that petition is March 6, 2007.² While the petition was pending, BellSouth was acquired by AT&T Inc. (AT&T),³ which itself recently filed a forbearance petition that covers its pre-acquisition 13-state operating territory and seeks the same accounting forbearance relief requested by BellSouth.⁴

¹ The rules subject to BST's Petition are Parts 32.23, 32.27, and 64 Subpart I (referred to as "cost allocation rules"); Part 36 (referred to as "jurisdictional separations rules"); Part 69, Subparts D and E (referred to as "cost apportionment rules"); and certain other derivative rules. BST collectively refers to the rules in its Petition as the Commission's "rate-of-return rules" or "cost assignment rules."

² See *Order*, DA 06-2304 (Nov. 15, 2006) (extending 12-month statutory forbearance deadline by 90 days).

³ See *FCC Approves Merger of AT&T Inc. and BellSouth Corporation*, FCC News Release (December 29, 2006).

⁴ See *Petition of AT&T Inc. for Forbearance Under 47 U.S.C. § 160 (c) from Enforcement of Certain of the Commission's Cost Assignment Rules*, WC Docket No. 07-____ (Jan. 25, 2007). A pleading cycle has not yet been established for AT&T's Petition as of this writing.

Marlene Dortch, Secretary
February 9, 2007
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AT&T, on behalf of BellSouth, hereby withdraws the BellSouth forbearance petition and, simultaneously, resubmits that petition, a copy of which is attached. Insofar as AT&T recently filed a virtually identical forbearance petition relating to its pre-acquisition operating territory, AT&T respectfully requests that the Commission synchronize the comment cycles for the AT&T petition and the resubmitted BellSouth petition. In addition, to avoid imposing duplicative filing burdens on parties that previously submitted materials into the record on BellSouth's initial forbearance petition, AT&T respectfully requests that the record from that initial petition (WC Docket No. 05-342) be incorporated into the docket established for the resubmitted BellSouth forbearance petition.

If you have any questions or need additional information, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, reading "Theodore C. Marcus". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Theodore C. Marcus

cc: T. Navin
D. Stockdale
A. Lewis
D. Shetler